

**COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY**

**Investigation by the Department on its own motion as)
to the propriety of the rates and charges set forth in)
the following tariff: M.D.T.E. No. 14, filed with the) D.T.E. 06-61
Department on June 16, 2006, to become effective July)
16, 2006, by Verizon New England, Inc. d/b/a Verizon
Massachusetts**

REBUTTAL PANEL TESTIMONY

OF

**AUGUST H. ANKUM, PH.D.
WARREN R. FISCHER, C.P.A.**

EXHIBIT AA/WF-5

**Verizon's Confidential Supplemental E-mail Response
to CLEC Coalition 1-24
(Verizon's supplemental response
was not filed with the Department)**